SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No. 10/LD/2007 **Date: 21.04.2007**

NOTIFICATION

The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on 16th day of April,2007 is hereby published for general information:-

THE SIKKIM VALUE ADDED TAX (AMENDMENT) ACT, 2007

(Act No. 10 of 2007)

AN
ACT

further to amend the Sikkim Value added Tax Act, 2005.

Be it enacted by the Legislature of Sikkim in the Fifty-eighth Year of the Republic of India as follows:-

Short title, extent and commencement

1. (1) This Act may be called the Sikkim Value Added Tax (Amendment) Act, 2007.

(2) It extends to the whole of Sikkim.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Insertion of proviso to Section 12

2. In the Sikkim Value Added Tax Act, 2005, (hereinafter referred to as the said Act), under Section 12, the following proviso shall be inserted, namely:-

"Provided that, notwithstanding anything contained in this Section and Sections 9, 14,15, 16, 20, and 21, sales of goods specified in the Schedules, except Schedule I, made by canteen stores department of the army or defence

establishment, or canteen run by a unit of such army or defence establishment, shall be liable for such rate or rates of tax, and on such conditions, as the Government may by notification, specify from time to time".

Amendment of Section 26

3. In the said Act, in sub-section (1) of Section 26, after the words, "under Section 8", and before the punctuation mark and the words, ", carry on", the following words shall be inserted, namely:-"and proviso to Section 12"

By Order.

R.K. Purkayastha (SSJS)
LR-cum-Secretary